

E-filing

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and
KIMBERLY WALKER, Revenue Officer,
Petitioners,

v.

RNJ Incorporated Grace Body Shop,
Grace Mann,
Respondent.

NO. C-09-1182 WHA

ORDER ENFORCING SUMMONS

This case having come on for hearing on May 14, 2009, upon the return of an Order to Show Cause heretofore issued by this Court, and the Court having considered the record herein, including the Verified Petition To Enforce Internal Revenue Service Summons, it is hereby:

ORDERED that respondent, GRACE MANN, shall appear before Revenue Officer KIMBERLY WALKER, or any other designated agent, on June 26, 2009, at 9:00 a.m., at the Offices of the Internal Revenue Service located at 450 Golden Gate Avenue, 6th Floor, San Francisco, CA 94102, and then and there give testimony relating to the matters described in the subject Internal Revenue Service summons, copies of which are attached hereto as **Exhibit A** and produce for the Revenue Officer's inspection and copying respondent's records also described in the subject Internal Revenue Service summons.

ORDERED this 14 day of May ²⁰⁰⁹, at San Francisco, California.


UNITED STATES DISTRICT JUDGE



Summons

Collection Information Statement

In the matter of R N J Incorporated Grace body shop/Grace Mann Office Manager 1370 San Mateo Avenue South San Francisco, California 94080

Internal Revenue Service (Identify Division) Small Business/Self Employed

Industry/Area (Identify by number or name) Small Business/Self Employed - California Area

Periods: 941 03/31/2007, 941 03/31/2008, 940 12/31/2007

The Commissioner of Internal Revenue

To: R N J Incorporated/Grace Mann

At: 1370 San Mateo Avenue South San Francisco, California 94080

You are hereby summoned and required to appear before Kimberly Walker, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 05/01/2008 To 11/30/2008

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

450 Golden Gate, San Francisco 415 522 4618

Place and time for appearance: At 450 Golden Gate, San Francisco



on the 16th day of December, 2008 at 9:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 12th day of December, 2009

Kimberly Walker

Signature of issuing officer

Kimberly Walker

Signature of approving officer (if applicable)

Revenue Officer

Title

EXHIBIT A

Revenue 088.001

Title

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.4-2005)
Catalog Number 25000Q

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

12-4-08

Time

12:00 p.m.

How



I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

Signature

Kimberly Walker

Title

Revenue officer

I certify that the copy of the summons served contained the required certification.

Signature

Kimberly Walker

Title

Revenue officer

Summons Referral

(if more space is necessary, prepare attachments in quadruplicate.)

1. Name and address of person summoned R N J Incorporated Grace body shop Grace Mann Office Manager		8. Taxpayer's name and last known address if different from item 1.	
2. Summons served at above address? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (Explain in Section C)		9. Taxpayer's TIN: 20-5079332	
3. Manner of Service <input checked="" type="checkbox"/> personal service on person summoned <input type="checkbox"/> personal service on person authorized to accept service of process - name and title: <input type="checkbox"/> delivered to other person over 16 years old at last known address - name and relationship to person summoned: <input type="checkbox"/> left at last known address-not delivered to anyone: (specify method, i.e., slipped under door, attached to door, etc.)		10. Type of Investigation <input checked="" type="checkbox"/> delinquent account <input type="checkbox"/> examination <input type="checkbox"/> delinquent return <input type="checkbox"/> other (specify) <input type="checkbox"/> criminal	
4. If third party summons, was notice given to all persons to whom records pertain? <input type="checkbox"/> Yes (Indicate in Section B whether petition to quash summons was filed.) If noticee(s) other than taxpayer, list names and addresses in Section C.) <input type="checkbox"/> No (Explain in Section C.) <input checked="" type="checkbox"/> Not a third party summons		11. Type of tax and periods involved (Explain in A. if periods in description of records are different from periods stated in summons caption.) 01 03/31/2007, 01 03/31/2008, 10 12/31/2007	
5. Date of Service 12/04/2008		12. All applicable tax periods included on summons? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (Explain in Section C.)	
Appearance Date 12/16/2008		13. Statute of limitations problems? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No	
6. Person Summoned <input checked="" type="checkbox"/> did not appear <input type="checkbox"/> appeared but did not provide all summoned information		14. Tax liability involved assessed \$ \$6,114.00 estimated \$ \$35,100.00 (Explain in Section C.)	
7. Does the IRS possess any of summoned information? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No		15. Taxpayer Category (corporation, salaried individual, etc.; include spouse if applicable) CORPORATION	
		16. Other civil, criminal, or administrative actions (Summons enforcement, suit, seizure, etc.) pending against taxpayer or person summoned? <input checked="" type="checkbox"/> Yes (Explain in Section C.) <input type="checkbox"/> No	
		17. Has there been a referral of this or a related case to the Department of Justice? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No	

A. Describe exact purpose of summons and relevance of summoned information to periods under investigation:
Please enforce summons, Taxpayer continues to ignore request and break promises. Taxpayer is not compliant.

B. Reason for not complying, if known:

C. Other Information (Include synopsis of attempts to obtain information before summons was issued, if summoned person is the taxpayer.)

Referring Officers Name, Telephone Number, Office Location, and Office Symbols Kimberly Walker, 415 522 4618, 27121918 <i>Kimberly Walker</i>		Referring Officer's Signature <i>Kimberly Walker</i>	Date Referred December 16, 2008
Issuing Officer's Name <i>Kimberly Walker</i>		Date Issued <i>12-16-08</i>	
Approved by (Signature and Title)—If Required	Date Approved	Reviewed by (Signature and Title)	Date Reviewed